F&FR Financial Basics

It's 10 o'clock, do you know where your money is?

NAF, APF and
SAP AIMS Accounting

What's Here…

- Introduction
- APF, NAF, etc.
- The "Balance"
- Revenue Streams
- Cat "A", "B", and "C"
- SAP AIMS
- AIMS Terms and Accounts
- AIMS Reports
- BPA Report
- AIMS Chart of Accounts
- Complexity
- Additional Information
- That's all…

Introduction,
Page 1 of 4

- The Basic Accounting *training nuggets*, Parts 1, 2 and 3 discuss fundamental accounting in typical, civilian-sector businesses
- The focus of this *training nugget* is basic accounting and financial management for the Navy, Fleet and Family Readiness (F&FR)

Introduction,
Page 2 of 4

- This *training nugget* discusses sources of money (NAF, APF Navy, APF DOD, and other sources including “in-kind” services)
- The funding categories referred to as: Cat “A”, Cat “B”, and Cat “C” are outlined
- The accounting system (SAP AIMS) and related terms and accounts are introduced

Introduction,
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- Some of the SAP AIMS reports are listed
- We then turn our attention to the **Budget Performance Activity Report (New)**
- The SAP AIMS **Chart of Accounts** is summarized
- This *training nugget* ends with comments about the apparent complexity of F&FR accounting

Introduction,
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- Additional information is provided in the following *training nuggets*:
  - NAF Budget Processes
  - Budget Performance
  - Financial Decisions
  - APF Budget Processes
  - APF Execution

APF, NAF, etc.
Page 1 of 3

- F&FPR funding sources include:

Appropriated Funds (APF)

~ or ~

Non-Appropriated Funds (NAF)

What are these … ?

APF, NAF, Etc.
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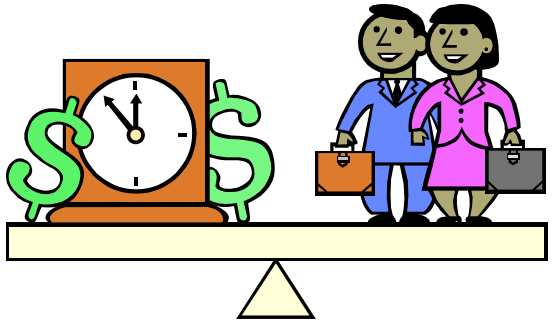
- APF?
  - Appropriated Funds (APF) are monies appropriated by Congress for operation of the Federal government agencies, including the armed forces departments
  - The appropriations are for a specific use, as distinguished from Non-Appropriated Funds (NAF) which are **NOT** subject to Congressional appropriation
  - The source of APF is from the taxes and other revenues collected and disbursed by the US Treasury

APF, NAF, Etc.
Page 3 of 3

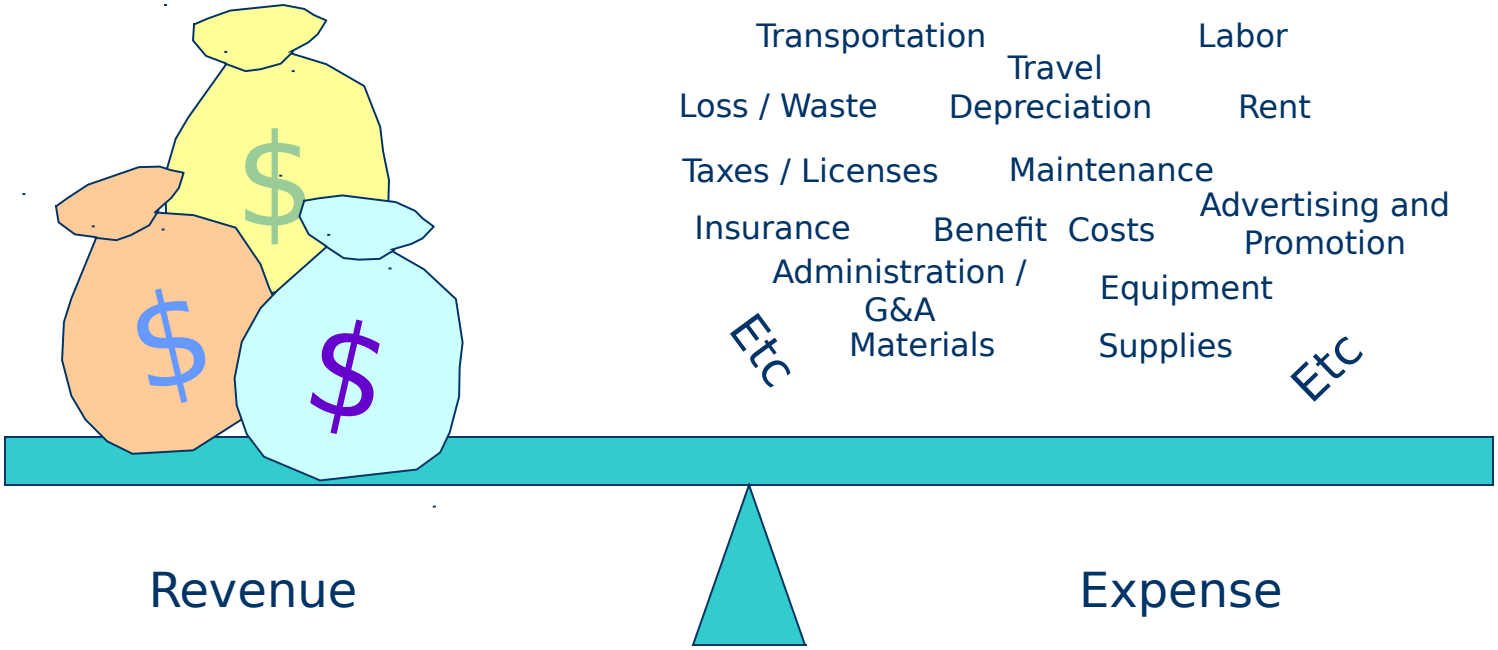
- NAF?
  - Non-Appropriated Funds (NAF) is money generated from sales of products and services by the Navy:
    - Commissaries
    - Exchanges (retail stores)
    - Morale, Welfare and Recreation (MWR) businesses
    - Child and Youth Programs (CYP)
    - Bachelor Housing / Lodging

Basically…, revenue generated by the F&FR businesses that provideactivities, events, products and services.

The “Balance”



- The goal of budget and execution: Calculate revenue and expense; devise an operations plan; then execute the plan within “budget” … (revenue and expense “balance”)



Revenue Streams,
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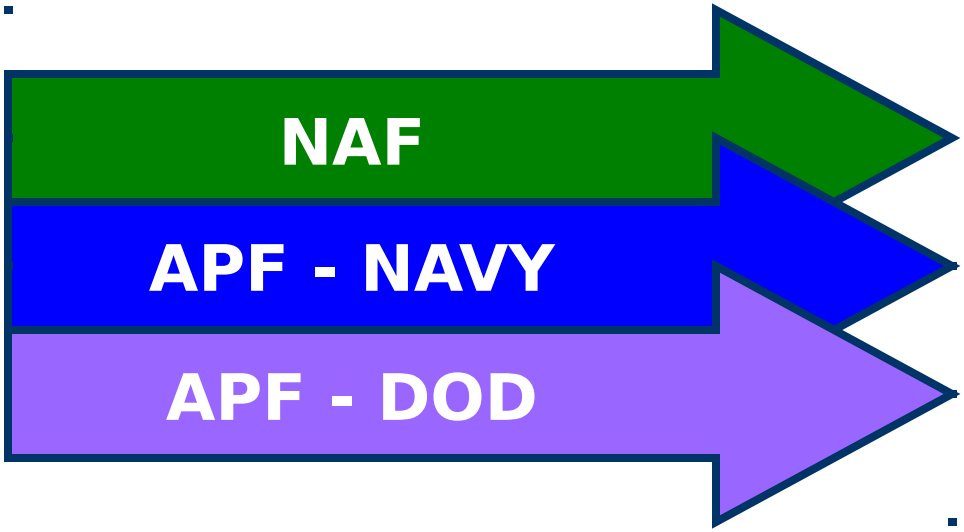


Some Activities/Programs within F&FR can only use NAF; some can use NAF and APF-Navy; some can only use APF Navy; and some can use APF-Navy and APF-DOD.

Revenue Streams,
Page 2 of 5

Category “A” Category “B”	Category “C”	Family Housing & Galley	FFSC
NAF & Navy APF	NAF Only	Navy APF	Navy APF & DOD APF

If “Isolated and Remote”, Category “C” Operations can use APF.

Revenue Streams,
Page 3 of 5

- Individual activities/programs may seek and receive alternative funding and “in-kind” services beyond its authorized NAF and/or APF
  - United Way / Combined Federal Campaign
  - NAVFAC Fish and Wildlife Funds
  - Garage Sales / Flea Markets
  - Grants, spaces and facilities from “Before/After School Programs”
  - Loans, grants and services from on-station or private organizations

Use of alternative resources and in-kind services require exacting attention to applicable law, regulation and Department policy!

Revenue Streams,
Page 4 of 5

- Alternative funding and In-Kind Services, cont:
  - Partnerships with Housing, Public Works and Lodging
  - Funds, supplies or services from the Interior Department
  - NAVOSH funding
  - Contracting out programs/services to receive percentage return
  - Partnership with Navy Exchange (NEX)
  - Research and development services from local colleges / universities
  - Assistance from local technical education schools
  - Customer/patron survey results and demographics from state and local departments, convention and visitors bureaus, and state tourism commission

Revenue Streams,
Page 5 of 5

- Alternative funding and In-Kind Services, cont:
  - Assistance from state and local governments for planning guidance
  - Use of local schools and business facilities
  - Assistance under state and federal work programs
  - Commercial sponsorship
  - Partnerships with community teen, youth and children's programs
  - Assistance from USDA Food Programs
  - Assistance from SEABEE unit for self-help projects
  - Assistance from USO and Armed Forces Entertainment
  - Volunteers and Interns
  - Joint services partnerships

Category “A”, “B”, and “C”

Cat “A”, “B” and “C” refer to the Congressionally directed
classification of funding authorizations of F&FR Programs/activities, where:

- 100% of authorized Category “A” program expenses (excluding General and Administrative [G&A]) are authorized APF support
- 65% or more of authorized Category “B” program expenses are authorized APF support
- Cat “C” programs should be 100% self-sustaining / sufficient (*100% NAF operated*)

SAP AIMS

- The NAF businesses within F&FR use the SAP enterprise-wide, automated accounting program
  - SAP: **S**ystems, **A**pplications and **P**roducts in data processing
  - AIMS: **A**utomated **I**nformation **M**anagement **S**ystem

SAP, an International Corporation, is recognized as a market and technology leader in client/server enterprise application software, providing comprehensive solutions for companies of all sizes and all industry sectors

AIMS Terms and Accounts

- Operating or Profit & Loss (P&L) statements are composed of two types of accounts -- *income* and *expense.*
- A typical statement includes the following four parts:
  - **Part 1 – Sales:** In AIMS, this is revenue/income. That is, all money received from sales, rentals, commissions, services provided, distributions, grants, etc.
  - AIMS records this financial data in the 3xxxxx, 5xxxxx and 8xxxxx series accounts per the AIMS Chart of Accounts (See notes page.)

AIMS Terms and Accounts

- **Part 2 – Cost of Goods Sold (COGS) and Gross Profit:** Cost of Goods Sold is the price paid for products sold. AIMS records Cost of Goods Sold data in the 4xxxxx series accounts per the AIMS Chart of Accounts
  - Note: Gross Profit is determined by subtracting COGS from sales. Net and Gross Profit do not have account numbers on the statement, they are the results of accounting calculations

AIMS Terms and Accounts

- **Part 3 – Operating Expenses:** These are the costs of doing business such as payroll, employee expenses, travel, transportation, assessments, communication, utilities, property, facilities, insurance, and other operating expense
- AIMS records this data in the 6xxxxx, 7xxxxx and 9xxxxx series accounts per the AIMS Chart of Accounts
- Operating Expenses do not include COGS

AIMS Terms and Accounts

- **Part 4 – Net Profit:** The money left from gross profit after paying all expenses.
  - When expenses are less than gross profit, you have a net profit
  - When expenses are greater than gross profit, you have a net loss
    - Note: Net Profit is the result of an accounting calculation, there are no AIMS account numbers for Net Profit or Net Loss

AIMS Terms and Accounts

- **Income Accounts:** These show revenue, income, sales, and any other money you receive in the 3xxxxx, 5xxxxx & 8xxxxx series accounts
- **Expense Accounts:** These show all costs associated with operating your business such as Cost of Good Sold, supplies, salaries, etc. in the 4xxxxx, 6xxxxx, 7xxxxx, & 9xxxxx series accounts
- **Debits & Credits:** The accounting terms for showing increases and decreases in these accounts are “debits” and “credits” (See notes page.)

AIMS Terms and Accounts

- **Costs and Revenue:** Every MWR / F&FR Program, business or office has expenses/costs (liabilities that must be paid) and income/revenue (money with which to reduce or eliminate the liabilities)
  - Most of the AIMS reports and data screens use the words *revenue* and cost, but you will find *revenue/income* used interchangeably
  - The same is true for *cost/expense*

AIMS Terms and Accounts

- **Budget vs. Plan:** To maximize resources, every MWR / F&FR Program, business or office *should* operate using a budget
  - Most of the time AIMS uses the word “Plan” in place of “budget”, but you will find “budget” used in some reports and data screens

Forecasting, budgeting and using the SAP AIMS “Plan” functions is discussed in the NAF Budget Process *training nugget*.

AIMS Terms and Accounts

- **Budgeting/Funding Sources:** AIMS gives you budget management functions and capabilities
  - Many of the AIMS reports compare variance and variance percentages between actual performance and Plan (budget)
  - No matter what type or size Program, business or office you manage, or what your funding source is, you *should* operate using an annual budget

AIMS Terms and Accounts

- **Budgets:**
  - If you manage a Category “A” Program, business or office you are authorized funding with appropriated funds (APF)
    - APF come from the taxes and other revenues collected and disbursed by the US Treasury

APF budgeting and execution are discussed in the APF Budget Processes *training nugget*.

AIMS Terms and Accounts

- **Budgets:**
  - If you manage a Category “B” Program, business or office you are funded by a mix of appropriated funds (APF) and non-appropriated funds (NAF)
    - The authorized funding mix or goal is a minimum of 65% APF, 35% NAF
    - NAF come from the sales of activities, events, products and services provided by Morale, Welfare and Recreation (MWR)
    - NAF also come from authorized sponsorship and a formula-based distribution process from the Navy Exchange system
    - There are other sources of NAF, but the sources and details of these distributions are beyond the scope of this document

AIMS Terms and Accounts

- **Budgets:**
  - If you manage a Category “C” Program, business or office you are funded by non-appropriated funds (NAF)
    - There are specific expense elements that are authorized to be paid by APF, whether the Program, business or office is a Cat “A”, Cat “B”, or Cat “C”
    - Refer to the enclosure at the end of MWR Managers’ Desk Reference, Task 5.2, Prepare APF Budget Input

AIMS Terms and Accounts

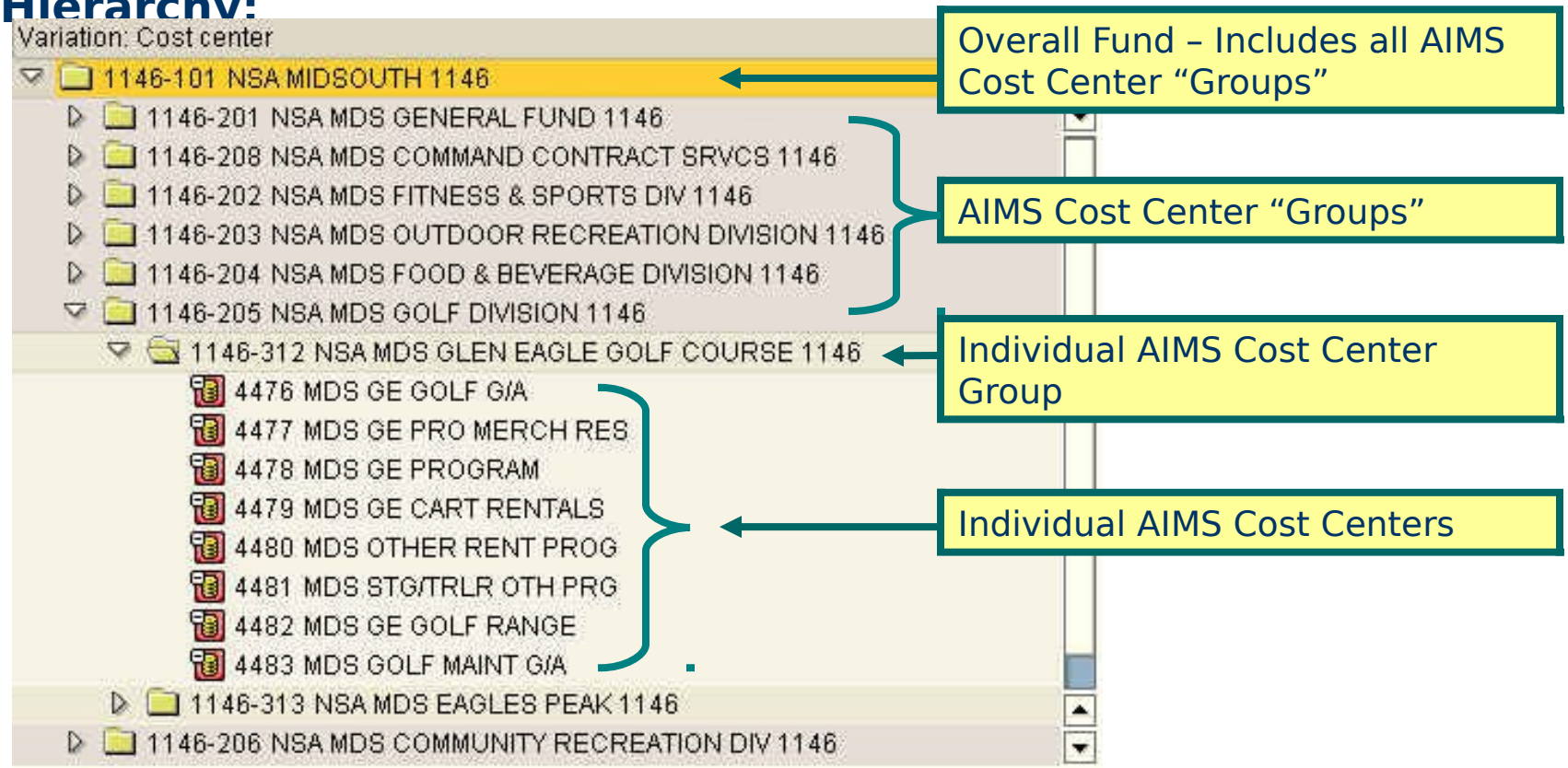
- **Revenue and Cost Elements:** AIMS usually refers to the individual accounts in the Chart of Accounts as “elements”
  - Many of the AIMS reports and data screens use “Revenue Elements” and “Cost Elements” as title headers of applicable data columns
  - However, you will find the word “account” used interchangeably with “element”
  - The word account is also used when referring to a customer’s, vendor’s, or other type account number

AIMS Terms and Accounts

- **Cost Center:** A financial and operating entity equivalent to a department within an “F&FR Program” or “F&FR Activity” such as Program, Rentals, Resale, G&A, etc.
- **Cost Center Group:** A group of related or similar Cost Centers or an overall Cost Center. (e.g., all Golf Programs in a region or all departments of a single Golf Program within a region.)

AIMS Terms and Accounts

Example SAP AIMS Group and Cost Center Hierarchy:


Variation: Cost center
1146-101 NSA MIDSOUTH 1146
1146-201 NSA MDS GENERAL FUND 1146
1146-208 NSA MDS COMMAND CONTRACT SRVCS 1146
1146-202 NSA MDS FITNESS & SPORTS DIV 1146
1146-203 NSA MDS OUTDOOR RECREATION DIVISION 1146
1146-204 NSA MDS FOOD & BEVERAGE DIVISION 1146
1146-205 NSA MDS GOLF DIVISION 1146
1146-312 NSA MDS GLEN EAGLE GOLF COURSE 1146
4476 MDS GE GOLF G/A
4477 MDS GE PRO MERCH RES
4478 MDS GE PROGRAM
4479 MDS GE CART RENTALS
4480 MDS OTHER RENT PROG
4481 MDS STG/TRLR OTH PRG
4482 MDS GE GOLF RANGE
4483 MDS GOLF MAINT G/A
1146-313 NSA MDS EAGLES PEAK 1146
1146-206 NSA MDS COMMUNITY RECREATION DIV 1146
Overall Fund – Includes all AIMS Cost Center "Groups"
AIMS Cost Center "Groups"
Individual AIMS Cost Center Group
Individual AIMS Cost Centers

AIMS Reports,
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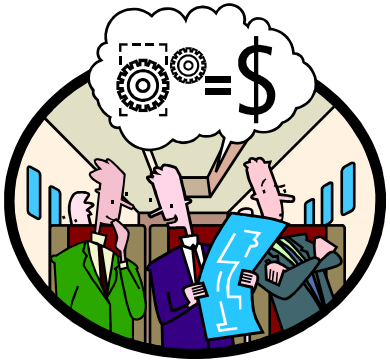

- SAP AIMS provides an extensive array of reports including:

  Standard Month-End:

  - Executive Summary
  - Executive Summary Cash Flow Statement
  - Self Sufficiency Summary
  - Summary Operations Statement
  - **Budget Performance Activity** *(New and Old)*
  - Balance Sheet / P&L Statement
  - Operating and Financial Standards
  - UFM APF Support Expense Report
  - UFM APF Offset Report

We examine the Budget Performance Activity Report in the Budget Performance *training nugget*.

AIMS Reports,
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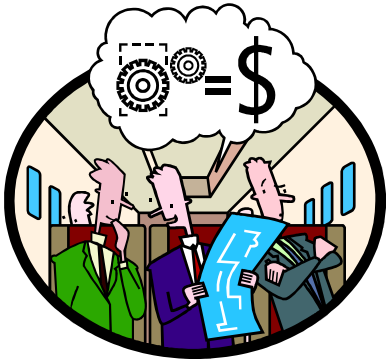

- SAP AIMS reports, cont:

  Budgeting Reports:

  - NAF Budget by Category 12 months
  - Self Sufficiency Budget
  - NAF Budget Current & Prior Years Plan
  - Detailed Executive Summary Roll 12 Months
  - Plan Self-Sufficiency UFM Report
  - NAF Budget Call
  - Individual Activity Identification

AIMS Reports,
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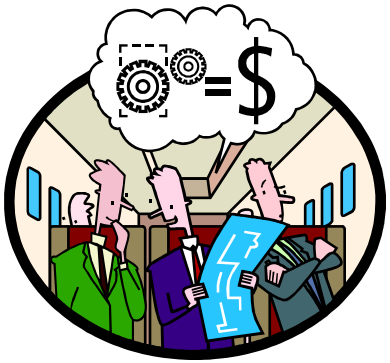

- SAP AIMS reports, cont:

  Plan and Actual Comparisons:

  - P&L Comparison Cost Centers
  - P&L Comparison CEs / Cost Centers
  - P&L Current Month / Cumulative
  - Plan Comparative Reports

  Line Item Reports:

  - Cost Centers: Actual Line Items
  - Cost Centers: Plan Line Items
  - Controlling Documents: Actual
  - Controlling Documents: Plan

AIMS Reports,
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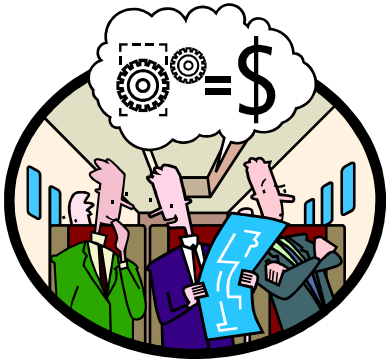

SAP AIMS reports, cont:

Analytical Reports (Field):

- Executive Summary Rolling 12 Months
- Detailed Executive Summary Rolling 12 Months
- Executive Summary by Category and Activity
- Self Sufficiency Summary (Cost Center Group)
- UFM Eligible Offset by Cost Center by Period
- UFM Eligible Expensed by Cost Center by Period
- UFM Eligible Expensed by Activity YTD
- UFM Eligible Expensed by Activity by Period

AIMS Reports,
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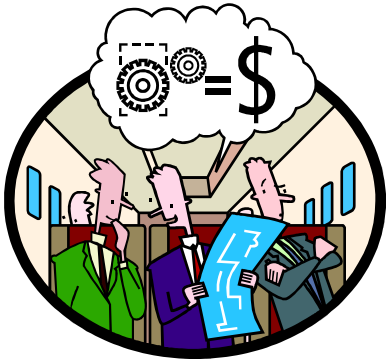

- SAP AIMS reports, cont:

  Analytical Reports (Field), cont:

  - Actuals Self Sufficiency UFM Report
  - Departmental Operations
  - Actual Performance Activity Rolling 12 Months
  - Summary Net cash Flow for Category C
  - Contribution Margin from Operations
  - Contribution Margin Operations Rolling 12 Months
  - Cost of Goods Sold
  - G/L Account Balances by Cost Center
  - Invoice Verification UFM Offset
  - Goods Receipt Information Items (UFM Items)

AIMS Reports,
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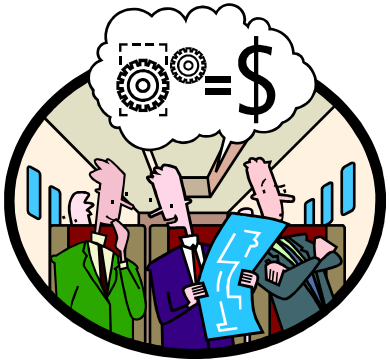
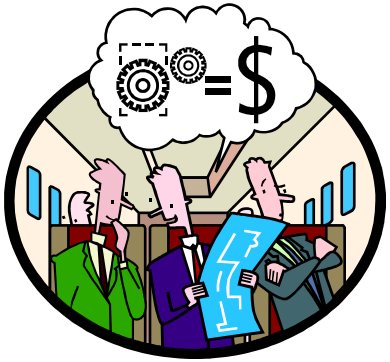


- SAP AIMS reports, cont:

  AIMS Asset Accounting:

  - Complete Asset Listing
  - Flexible Asset Listing (No APF / Other)
  - Flexible Asset Listing (APF / Other class assets)
  - Monthly Posted Depreciation
  - Asset Balances
  - Depreciation
  - Asset Retirements
  - Asset Transactions
  - Asset History Sheet
  - Intra-Company Asset Transfers
  - Directory of Un-posted Assets
  - Changes to Asset Master Records
  - G/L Account Balances
  - Asset Inventory Barcode Label Printing

AIMS Reports,
Page 7 of 7



- SAP AIMS reports, cont:
  - Analytical Reports (CNIC)
  - Internal Order Reports
  - Payroll Processing
  - Automatic Clearing w/o definition of Clearing Currency
  - G/L Account Balances
  - Check Register
- There are many others …

BPA Report,
Page 1 of 4

- Printing and using the Budget Performance Activity report is covered in the Budget Performance *training nugget*
- The Budget Performance Activity Report is a ***Group Report*** that contains the following key information:
  - The performance of all accounts of a Cost Center. (Program, business, office, department, group, etc.)
  - How income and expenses are performing against Plan for the current month and YTD and against actuals for the prior year month and YTD

BPA Report,
Page 2 of 4

- How a Cost Center is performing, overall. Is it showing a net profit or loss? Is it attaining its Self Sufficiency goals?
- Account elements that need further review
- Indicators where you may need to improve profitability, sales or income
- Indicators where you may need to lower cost of sales, labor, and other expenses
- Where you may need to revise the Plan (budget)

BPA Report,
Page 3 of 4

- The Budget Performance Activity report, is comparable to the traditional business profit and loss (P&L) statements, also known as the income and/or operating statement, discussed in Parts 1-3 of this series of *training nuggets*
- The flow of income and expense resulting from your Program's activities, events, products and services are represented on your Budget Performance Activity report

BPA Report,
Page 4 of 4

- The Budget Performance Activity report compares the results of all business transactions to Plan (budget) for a period specified by the AIMS user. (e.g., current month, current year to date and prior year for the Fiscal Year.)

AIMS Chart of Accounts,
Page 1 of 22

- The Accounting Basics, Part 1 *training nugget* explain the general business chart of accounts
- SAP, like all accounting systems, uses a chart of accounts as its basic organizing structure
- The NAVY F&FR Chart of Accounts is both extensive and dynamic

AIMS Chart of Accounts,
Page 2 of 22

- A current SAP Chart of Accounts can be seen by:
  1. Logging in to SAP
  2. Entering F.10 in the Command Field window in the standard task bar and clicking the check ✓ icon
  3. Clicking on the drop-down box icon adjacent “G/L Accounts”
  4. Scrolling the tabbed pages left or right to locate “G/L Account Number in Company Code”
  5. Entering your Company Code in the Company Code window and clicking the check ✓ icon
- The SAP AIMS worldwide system Chart of Accounts has more than 500 account numbers and descriptions

AIMS Chart of Accounts,
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- SAP AIMS uses six-digit account numbers and account names (short titles)
  - Example: 626001 – Tuition Reimbursement
- **Revenue** is recorded in the 3xxxxx, 5xxxxx and 8xxxxx series accounts
- **Expenses** are recorded in the 6xxxxx, 7xxxxx and 9xxxxx series
  - Operating Expenses do not include COGS
  - Cost of Goods Sold are recorded in the 4xxxxx series accounts

AIMS Chart of Accounts,
Page 4 of 22

Accounts and Account Categories: The following Information describes the make-up of the AIMS elements
(accounts and account categories).

Things to Remember:

(1) The Accounting Information Management System (AIMS) typically uses the term ***elements*** instead of ***accounts***

(2) Only the Revenue and Cost elements used by <u>your</u> Cost Center will show on your statements/reports

(3) Revenue and Cost ***Categories*** are preceded by an asterisk (*), indicating that the Revenue or Cost element is a subtotal of the elements listed immediately above it

AIMS Chart of Accounts,
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Things to Remember, cont:

(4) The double-asterisk rows (**) are ***category totals*** of the categories preceded by a single-asterisk (*)

(5) A triple-asterisk row (***) is the total of the preceding double-asterisk (**) rows

AIMS Chart of Accounts,
Page 6 of 22

- The first group of accounting elements on most AIMS reports is the **Revenue** elements
- Only those revenue accounts used in your Cost Center will show on your statements
- Most of the AIMS revenue elements below provide an explanation of how the account totals are determined

AIMS Chart of Accounts,
Page 7 of 22

- The first group of revenue elements, **Resale Revenue** is calculated by adding and subtracting all the elements included in this category, Series 301000-303000
- The next group of revenue elements, **Program Revenue** is calculated by adding and subtracting all the elements included in this category, Series 501000-505999
- The next group of revenue elements, **Commissions** is calculated by adding and subtracting all the elements included in this category, Series 591000-596000

AIMS Chart of Accounts,
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- The next group of revenue elements, **Other Revenue** is calculated by adding and subtracting all the elements included in this category, Series 531000-596000. **Other Revenue** does not include NEX income or distributions, which are included in the NEX Distributions below.
- The next revenue element, **Operating Revenue** is calculated by adding and subtracting all the (*) revenue elements included in this category. This element is identified with a double asterisk (**) which indicates it is a subtotal of the single asterisk (*) revenue elements above

AIMS Chart of Accounts,
Page 9 of 22

- The next group of revenue elements, **NEX Distribution - Direct** is calculated by adding and subtracting all the elements included in this category, Series 565000-568000
- The next revenue element, **NEX DIV FDSRV/Concessionaire** represents the amount posted to account 559000
- The next group of revenue elements, ** **NEX Dividends** is calculated by adding and subtracting the single asterisk (*) NEX revenue accounts above

AIMS Chart of Accounts,
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- The next group of revenue elements, **Extra-Ordinary Revenue Items** is calculated by adding and subtracting all the accounts included in this category, Series 800999-891000
- The next group of revenue elements, ** **Extra-Ordinary Income** is calculated by adding and subtracting the single asterisk (*) **Extra-Ordinary Revenue Items** revenue accounts above
- The last revenue element, *** **Revenue** is the <u>total</u> of all your revenue accounts. It is calculated by adding and subtracting all the Revenue elements

AIMS Chart of Accounts,
Page 11 of 22

The **Expense** elements are the next group of accounts
on the AIMS reports

- Like the revenue accounts, AIMS uses the term “elements” instead of accounts
- Only those expense accounts used in your Cost Center will show on your statements
- Most of the AIMS expense elements below provide an explanation of how the account totals are determined

AIMS Chart of Accounts,
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- Like the revenue account ***categories***, expenses are also grouped into related categories
- Each of the expense categories identified with a single-asterisk (*), indicates it is the subtotal of the preceding group of accounts
- The expense totals are calculated by adding and subtracting all the cost elements in the 4xxxxx, 6xxxxx, 7xxxxx, & 9xxxxx, series

AIMS Chart of Accounts,
Page 13 of 22

- The first group of cost elements is ****Cost of Goods Sold**. This subtotal is calculated by adding and subtracting all of the elements included in this category, Series 401000-401005
  - If you use a Point of Sales System, Cost of Goods Sold is calculated by AIMS
  - If not, the Business Office will use traditional inventory accounting methods to calculate your Cost of Goods Sold

AIMS Chart of Accounts,
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- The next group of cost elements, **Salaries & Benefits** is calculated by adding and subtracting all of the elements included in this category, Series 601000-639000
- The next group of cost elements, **Supplies** is calculated by adding and subtracting all of the elements included in this category, Series 686000-702002

AIMS Chart of Accounts,
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- The next group of cost elements, **Depreciation-Local** is calculated by adding and subtracting all of the accounts included in this category, Accounts 761000, 763000, 765000 and 767000. It does not include centrally-funded (CF) Depreciation, which is included in the **Depreciation-Cen. Funded F/A** group below
- The next group of cost elements, **Depreciation-Cen. Funded F/A** is calculated by adding and subtracting all of the elements included in this category, Accounts 762000, 764000, 766000 and 768000

AIMS Chart of Accounts,
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- The next group of cost elements, **Maintenance** is calculated by adding and subtracting all of the elements included in this category, Series 681000-685089
- The next group of cost elements, **Entertainment** is calculated by adding and subtracting all of the elements included in this category, Series 705000 and 787000
- The next group of cost elements, **Contractual** is calculated by adding and subtracting all of the elements included in this category, Series 662000, 741000, and 783000

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- The next group of cost elements, **Utilities** is calculated by adding and subtracting all of the elements included in this category, Series 641000-641089
- The next group of cost elements, **Advertising and Promotions** is calculated by adding and subtracting all of the elements included in this category, Series 781000-781089
- The next group of cost elements, **Awards & Prizes** is calculated by adding and subtracting all of the elements included in this category, Series 785000-785001

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- The next group of cost elements, **Alloc. Empl. Benefits/Ins Cost** is calculated by adding and subtracting all of the elements included in this category, Series 629000-639000. *(Alloc. Empl. Benefits/Ins Cost is an abbreviation for Allocated Employee Benefits and Insurance Costs.)*
- The next group of cost elements, **Other Expense** is calculated by adding and subtracting all of the elements included in this category, Series 642000-661089, 701001-701002, 703000-704000, 708000, 721000-731089, 780000, 782000, 784000, 786000, and 788000-799089

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- The next cost element, **Total UFM Exp. Offset – Labor** is the amount indicated in element 751000
- The next group of cost elements, **Total UFM Exp. Offset – Non-Labor** is calculated by adding and subtracting all of the elements included in this category, Series 752000-759999
- The next group of cost elements, ****Total UFM Exp. Offset** is calculated by adding and subtracting the * **Total UFM Exp. Offset (Labor and Non-labor)** cost elements above

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- The next group of cost elements, ***Operating Expenses** is calculated by adding and subtracting all of the expense account group subtotals (indicated by **) above
- The next group of cost elements, **Extra-Ordinary Expense Items** is calculated by adding and subtracting all of the elements included in this category, Series 912000-950000

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- The next group of revenue elements, ** **Extra-Ordinary Expense** is calculated by adding and subtracting the * **Extra-ordinary Expense Items** expense elements above
- The last expense element, **** **Expense** is the total of all your expense accounts. It is calculated by adding and subtracting all the Expense elements

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The **Revenue / Cost Elements** is the final group of
accounts on some of the AIMS reports.

This group includes your Profit/Loss and your Self Sufficiency percentage calculations

- **Profit/Loss** is calculated by subtracting Total Expenses from Total Revenue
- **Self Sufficiency %** is calculated by dividing Total Revenue by Total Expenses

Complexity,
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- Phew! …why is the F&FR SAP AIMS system so complex?
  - The accounting processes outlined in Parts 1, 2 and 3 of the Basic Accounting *Training Nuggets* series are:
    - Very simplified
    - Explained incrementally and sequentially
    - Reference a single, small business

Complexity,
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- SAP AIMS complexity, cont:
  - The SAP AIMS system is an enterprise-wide accounting and information management application for:
    - Most of the F&FR Programs
    - Each of the businesses (Cost Centers) in each of the F&FR Programs
    - Central Fund accounting and management

However, regular use (practice) of the SAP AIMS application features reduces the initial sense of complexity to a comfortable, nearly unconscious habit.

Additional Information, Page 1 of 2

- The MWR Managers' Desk Reference
  - Task 5.1, Prepare NAF Budget Projections
  - Task 5.2, Prepare APF Budget Input
  - Task 5.3, Monitor NAF & APF Budget Execution
  - Task 5.4, Analyze AIMS Financial Statements

Additional Information,

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- SAP/AIMS training for managers
  - The Manager's Reporting Guide/Training Module

    http://138.164.10.95/mwrprgms/ramcas.htm

  - The AIMS Planning (Budgeting) Guide/Training Module

http://138.164.10.95/mwrprgms/naf.htm#aims

That’s all for now…

Do you know where your money is?

Suggestions and requests to:

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